

## **Instructions for the Utah State and Local Government Fiscal Impact Questionnaire**

Revised: 8/06

These instructions are to help you provide the information required to evaluate the fiscal impacts of your company's proposed operations.

Request: Your company's name, your company's address, your name, your company's telephone number.

**Utah Facilities' General Operating Characteristics** includes a panel of seventeen (17) items. Estimate/project the items, described below, as accurately as possible. When dollar figures are asked for please input the amount you spent or expect to spend in the given year. The following descriptions are provided to assist you in correctly filling out the requested information.

1. Employment:

Include average annual full-time and part-time employment/jobs at the company's new or expanded Utah facilities during the year. If the company has seasonal employment changes, average annual employment is total jobs for all 12 months divided by 12.

2. Wages, Salaries, and Bonuses:

Include total annual wages, salaries and bonuses to be paid to employees of the company's new or expanded Utah facilities. Do not include workman's compensation, unemployment insurance, the company's FICA payments, or other employer-paid benefits. The figure input should correspond, roughly, to the gross wages reported to the U.S. Internal Revenue Service, for the company's employees, in Box 10 of Form W-2.

3. Federal individual income tax withholding (Form W-2 box 2)

Generally, if unavailable, a conservative estimate of between 20-23 percent of the total wages paid.

4. Utah individual income tax withholding (Form W-2 box 17)

Generally, if unavailable, a conservative estimate of between 5-7 percent of the total wages paid.

5. Benefits--health plan:

Include the total annual dollar expenditures for the company's health plan at its new or expanded Utah facilities.

6. Benefits--retirement plan:

Include the total annual dollar expenditures for the company's retirement plan at its new or expanded Utah facilities.

7. Total Utah based sales:

Include the company's projected total annual sales of product **produced at the proposed facility**.

8. Sales in Utah:  
Include projected total annual **sales (taxable) in Utah of product produced at the proposed facility**.
9. Sales tax remitted by company to Tax Commission for Utah based sales
10. Net (taxable) income allocable to Utah:  
Include that portion of the company's income subject to the Utah State corporate franchise and income taxes.
11. Utah State corporate franchise and income taxes:  
Include corporate franchise and income taxes paid to the State of Utah.
12. Total purchases:  
Include all the company's purchases of goods and services to be used at the proposed facility, regardless of where these are produced.
13. Purchases from Utah suppliers:  
Include **only** the company's purchases of goods and services, used at the proposed facility, which will be from suppliers located in Utah. **Note that the figure reported here should equal the total of the detailed industry purchases discussed in the Utah 'Facilities' In-State Purchases by Detailed Industry' below.**
14. Utah taxable business purchases:  
Include all business purchases that will be subject to the Utah sales and use tax. Under Utah law all final retail sales, leases and services of tangible personal property, admission charges for recreation, charges made by restaurants for furnished meals, utility charges (electricity, natural gas, telephone) and hotel and motel accommodations are taxable. Purchases made outside the state may be subject to the Utah sales and use tax. Special exemptions may apply to certain companies and industries.
15. Sales taxes paid to Utah Tax Commission by vendors on company's purchases
16. Market value of real property:  
Include the total market value of all of the company's land, buildings, and other real property at the proposed facility. Note that buildings may depreciate in value over time.
17. Market value of personal property:  
Include the total market value of all of the company's motor vehicles, equipment, machinery and other personal property to be located at the facility. Note that personal property generally depreciates in value over time.

**IMPORTANT: THIS LAST SECTION REQUESTS DETAILED INFORMATION AND IS THE MOST DIFFICULT SECTION TO COMPLETE ACCURATELY.** If you need clarification regarding the proper classification of your Utah purchases, contact the Governor's

office of Economic Development.

**Utah Facilities' In-State Purchases Detail (Purchases from Vendors located in Utah)**

Please input annual purchases from each industry that you expect to make in Utah for the given years. Although it is often possible to buy a manufactured good from a manufacturer, or from a wholesaler or retailer, the distinction is very important. For example, the purchase of metal plumbing fixtures from a shop, which makes these, would be a different industry than if these fixtures were purchased from a wholesaler or distributor. "Wholesale trade," while if purchased from a retailer, such as a hardware store, would be considered "Retail trade."

**The total input from line 18-34 should balance and match to the total of line 13—excluding any construction costs entered on line 19.**